

# Inspector General

United States  
Department of Defense



American Recovery and Reinvestment Act Projects -  
341st Missile Wing, Malmstrom Air Force Base

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### **Acronyms and Abbreviations**

A&E	Architecture and Engineering
AFB	Air Force Base
FAR	Federal Acquisition Regulation
FBO	Federal Business Opportunities
FPDS	Federal Procurement Data System
FSRM	Facilities Sustainment, Restoration, and Modernization
IDIQ	Indefinite-Delivery, Indefinite-Quantity
MILCON	Military Construction
OMB	Office of Management and Budget
SABER	Simplified Acquisition of Base Engineering Requirements
USACE	United States Army Corps of Engineers



INSPECTOR GENERAL  
DEPARTMENT OF DEFENSE  
400 ARMY NAVY DRIVE  
ARLINGTON, VIRGINIA 22202-4704

July 02, 2010

MEMORANDUM FOR UNDER SECRETARY OF DEFENSE (COMPTROLLER)/  
CHIEF FINANCIAL OFFICER  
ASSISTANT SECRETARY OF THE AIR FORCE  
(FINANCIAL MANAGEMENT AND COMPTORLLER)  
AUDITOR GENERAL, DEPARTMENT OF THE ARMY

SUBJECT: American Recovery and Reinvestment Act Projects—341<sup>st</sup> Missile Wing,  
Malmstrom Air Force Base (Memorandum No. D-2010-RAM-013)

This memorandum provides observations from our audit of selected American Recovery and Reinvestment Act projects at Malmstrom Air Force Base, Montana. The audit included analysis of support provided by the United States Army Corps of Engineers—Seattle District. We will continue to review DOD's progress and issue subsequent reports and memoranda that will discuss our evaluation of DOD's implementation of the American Recovery and Reinvestment Act. We are making no recommendations and do not require a written response and none was received. Therefore, we are publishing this memorandum in final form.

We appreciate the courtesies extended to the staff. Please direct questions to me at (703) 604-9201 (DSN 664-9201).

A handwritten signature in cursive script, reading "Richard B. Jolliffe", is positioned above the printed name.

Richard B. Jolliffe  
Assistant Inspector General  
Acquisition and Contract Management



## Results in Brief: American Recovery and Reinvestment Act Projects—341<sup>st</sup> Missile Wing, Malmstrom Air Force Base

### What We Did

Our overall objective was to determine whether DOD appropriately planned and implemented the Recovery Act projects. Specifically, we reviewed the planning, funding, contracting, and initial project execution of seven Malmstrom Air Force Base Recovery Act projects to determine whether efforts of the Military Services and Defense agencies complied with Recovery Act requirements, Office of Management and Budget guidance, the Federal Acquisition Regulation, and DOD implementing guidance.

### What We Found

- Malmstrom Air Force Base and the U.S. Army Corps of Engineers–Seattle District personnel adequately planned recovery act projects; and
- Air Force Space Command personnel properly distributed Recovery Act funds to Malmstrom Air Force Base for the Facilities Sustainment, Restoration, and Modernization and the Family Housing Operations and Maintenance projects. The U.S. Air Force Center for Engineering and Environment personnel appropriately distributed Recovery Act funds to the Army Corps of Engineers–Seattle District for the military construction project at Malmstrom Air Force Base, and contracting personnel at both locations properly solicited and awarded contracts for the projects reviewed.

### What We Recommended

This report contains no recommendations.

### Management Comment

The Air Force had no comments on a coordinated discussion draft of this report.

**Figure 1. Damaged military housing in the Minuteman Village family housing area.**



**Figure 2. House separated from foundation caused by excessive ground movement.**



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# Introduction

## Objective

The primary objective of the audit was to determine whether DOD and its Components were planning and implementing the American Recovery and Reinvestment Act of 2009 (Recovery Act) by meeting the requirements in the Recovery Act, Office of Management and Budget (OMB) Memorandum M-09-10, “Initial Implementing Guidance for the American Recovery and Reinvestment Act of 2009,” February 18, 2009, and subsequent related guidance. For this audit, we reviewed the planning, funding, contracting, and initial project execution of seven Recovery Act projects at Malmstrom Air Force Base (AFB) to determine whether the efforts of the Military Services and Defense agencies complied with Recovery Act requirements, OMB guidance, the Federal Acquisition Regulation (FAR), and DOD implementing guidance. See Appendix A for a discussion of our scope and methodology.

## Recovery Act Background

The President signed the Recovery Act into law on February 17, 2009. It is an unprecedented effort to jump-start the economy and create or save jobs.

The purposes of this act include the following:

- (1) To preserve and create jobs and promote economic recovery.
- (2) To assist those most impacted by the recession.
- (3) To provide investments needed to increase economic efficiency by spurring technological advances in science and health.
- (4) To invest in transportation, environmental protection, and other infrastructure that will provide long-term economic benefits.
- (5) To stabilize State and local government budgets, in order to minimize and avoid reductions in essential services and counterproductive state and local tax increases.

... the heads of Federal departments and agencies shall manage and expend the funds made available in this Act so as to achieve the purposes specified [below], including commencing expenditures and activities as quickly as possible consistent with prudent management.

## Recovery Act Requirements

The Recovery Act and implementing OMB guidance require projects to be monitored and reviewed. We have grouped these requirements into the following four phases: (1) planning, (2) funding, (3) execution, and (4) tracking and reporting. The Recovery Act requires that projects be properly planned to ensure the appropriate use of funds. Review of the funding phase is to ensure the funds were distributed in a prompt, fair, and reasonable manner. Review of the project execution phase is to ensure that contracts awarded with Recovery Act funds were properly reported, competed, and contain specific FAR clauses; that Recovery Act funds were used for authorized purposes; and that instances of fraud, waste, and abuse were mitigated. Review of the execution phase also

ensures that program goals were achieved, including specific program outcomes and improved results on broader economic indicators; that projects funded avoided unnecessary delays and cost overruns; and that contractors or recipients of funds reported results. Review of the tracking and reporting phase ensures that the recipients' use of funds was transparent to the public and that benefits of the funds were clearly, accurately, and timely reported.

## **Recovery Act Contracting Requirements**

The Recovery Act establishes transparency and accountability requirements. Federal Acquisition Circular 2005-32, March 31, 2009, provides policies and procedures for the Government-wide implementation of the Recovery Act and guidance on special contract provisions. Federal Acquisition Circular 2005-32 amended the FAR and provided interim rules that made FAR solicitation provisions and contract clauses immediately available for inclusion in contracts for Recovery Act work.

The specific FAR Recovery Act requirements are for:

- buying American construction material,
- protecting contractor whistleblowers,
- publicizing contract actions,
- reporting, and
- giving the Government Accountability Office and agency Inspectors General access to contracting records.

Federal Government organizations meet requirements for Recovery Act contract actions by posting information on the Federal Business Opportunities (FBO) and Federal Procurement Data System (FPDS) Web sites. FAR Subpart 5.7, "Publicizing Requirements Under the American Recovery and Reinvestment Act of 2009," directs contracting officers to use the Government-wide FBO Web site (<http://www.fbo.gov>) to:

- identify the action as funded by the Recovery Act,
- post pre-award notices for orders exceeding \$25,000,
- describe supplies in a clear narrative to the general public, and
- provide the rationale for awarding any contracting actions that were not both fixed-price and competitive.

FBO is the Federal Government's central source of Federal procurement opportunities. FBO is a Web based portal that allows agency officials to post Federal procurement opportunities and contractors to search and review those opportunities. Agencies also post contract award notices on FBO. In addition, to provide transparency, FBO has a separate section identifying Recovery Act opportunities and awards.

FPDS is the Federal Government's central source of procurement information. Contracting officers enter information, to include the Treasury Account Symbol, in the FPDS for all Recovery Act contract actions. The Treasury Account Symbol enables

FPDS to provide transparency by generating and posting a report containing all Recovery Act contract actions.

## OMB Recovery Act Guidance

Criteria for planning and implementing the Recovery Act continue to change as OMB issues additional guidance and DOD and the Components issue their implementation guidance. OMB has issued eight memoranda and one bulletin to address the implementation of the Recovery Act. See Appendix B for Federal Recovery Act criteria and guidance.

## DOD Recovery Act Program Plans

Under the Recovery Act, Congress appropriated approximately \$12 billion to DOD for the following programs: Energy Conservation Investment; Facilities Sustainment, Restoration, and Modernization (FSRM); Homeowners Assistance; Military Construction (MILCON); Near Term Energy-Efficient Technologies, and U.S. Army Corps of Engineers (USACE) Civil Works.

The values of the six programs are shown in the following Table.

**Table 1. DOD Agency-Wide and Program-Specific Recovery Act Programs**

<b>Program</b>	<b>Amount (in millions)</b>
Energy Conservation Investment	\$120
Facilities Sustainment, Restoration, and Modernization	4,260
Homeowners Assistance	555
Military Construction	2,185
Near Term Energy-Efficient Technologies	300
U.S. Army Corps of Engineers Civil Works	4,600
<b>Total</b>	<b>\$12,020</b>

The Recovery Act divides the approximately \$12 billion among 33 DOD and USACE line items of appropriations. This report covers projects funded through three DOD Recovery Act lines of appropriation: Air Force Operations and Maintenance, Air Force Family Housing Construction, and Air Force Family Housing Operations and Maintenance.

This report covers seven Recovery Act projects valued at \$27.4 million implemented on Malmstrom AFB. The seven Malmstrom AFB projects consist of six FSRM projects, valued at about \$2.4 million, administered on Malmstrom AFB by the 341<sup>st</sup> Comptroller-Contracting Squadron. One Malmstrom AFB project is an Air Force Family Housing MILCON project, valued at about \$25 million, administered by the USACE–Seattle District.

## **Malmstrom AFB**

Malmstrom AFB is home to the 341<sup>st</sup> Missile Wing. The mission of the 341<sup>st</sup> Missile Wing is to keep America free and strong by providing combat-ready people and aerospace forces. The Wing's unique capabilities consist of Mutual Aid/Firefighting, Explosive Ordnance Disposal, Law Enforcement Working Dogs, Nuclear, Biological, Chemical Detection and Emergency Management, and Helicopter Rescue. Malmstrom AFB is about 23,500 square miles, and is staffed by 3,699 Military Members and 487 Civil Servants.

The Air Force assigned a total of 25 Recovery Act projects to Malmstrom AFB. Twenty-four of the projects, with an estimated value of \$12 million, were administered by the 341<sup>st</sup> Comptroller-Contracting Squadron. The 24 projects consisted of 19 FSRM projects, valued at \$10.8 million, and 5 Family Housing Operation and Maintenance projects valued at \$1.6 million.

## **Army Corps of Engineers–Seattle District**

The USACE–Seattle District was responsible for contracting and administering the Malmstrom AFB Family Housing MILCON project valued at \$25 million. The Seattle District is part of the [USACE] Northwestern Division and provides “military and civil works services as well as support for other” DOD and Federal agencies. The Seattle “District also plays a key role in environmental protection and improvement—from protecting wetlands to ecological restoration” to “hazardous and toxic waste cleanup.” The “Seattle District’s military mission involves design and construction of projects for the Army and Air Force, and the Army Reserve” installations in Washington, Idaho, Montana, and Oregon.”

## **Review of Internal Controls**

Air Force and U.S. Army Corps of Engineer internal controls over the planning, funding, contracting, and initial execution of the seven Malmstrom AFB Recovery Act projects reviewed were effective as they applied to the audit objectives.

# **Results of Review of Malmstrom AFB Recovery Act Projects**

Malmstrom AFB and USACE–Seattle District personnel properly planned Recovery Act projects. These projects were properly reported, competed, fixed-price, and contained specified Recovery Act FAR clauses. Air Force and USACE personnel properly solicited and awarded contracts for six FSRM projects (see Table 2) and one Family Housing MILCON project (see Table 3) reviewed. As a result, the Air Force and USACE personnel properly justified and awarded Recovery Act contracts totaling \$27.4 million while meeting Recovery Act goals of helping to promote the local and national recovery.

## **Planning**

Malmstrom AFB and USACE–Seattle District personnel properly justified and adequately planned Recovery Act projects. We reviewed requirements documentation for six FSRM projects and the DD Form 1391, “Military Construction Project Data,” for the Family Housing MILCON project. We found that the project cost estimates were prepared using standard construction engineering cost estimating techniques. The Work Requirements Board at Malmstrom AFB documented and approved the project justifications. Specifically, installation and Corps of Engineers personnel properly justified projects, promoted competition, and awarded contracts expeditiously for the projects we reviewed.

Our review of the MILCON project documentation noted several deficiencies at the existing Minuteman Village Housing Complex at Malmstrom AFB. Supporting documentation accurately classified the project as a “shovel ready” project. Deficiencies included extensive cracks in the walls and slabs throughout the Minuteman Village development. In several instances concrete floors have heaved due to the area’s expansive clay soils, causing damage to basement partition walls and the living space above. Dry wall sections have collapsed within some units, rendering them unsafe and unlivable. Basement and garage slabs needed to be replaced, and new drain tile and sump pumps needed to be installed to effectively remove ground water. Other Family Housing repair requirements at Malmstrom AFB included garage slabs, garbage enclosure pads, stoops, sidewalks, and asphalt roadways that had suffered severe damage and required repair. Also requiring repair are utilities, including water and sewer lines with reversed slopes causing constant clogging issues. The following photos are examples of problems with housing units in the Minuteman Village at Malmstrom AFB.

Foundation cracking and floor separating from foundation



Foundation crack



## Funding and Contracting

Air Force Space Command personnel properly distributed Recovery Act funds to the 341<sup>st</sup> Missile Wing for FSRM projects, and the Air Force Center for Engineering and the Environment personnel properly distributed Recovery Act funds to the USACE–Seattle District for the MILCON project funded from the Air Force Family Housing Construction line item of appropriations at Malmstrom AFB. We reviewed funding and contracting documentation for six FSRM projects and one Family Housing MILCON project. Contracting officials promptly and fairly distributed Recovery Act funds meeting the Recovery Act goals. Installation personnel began awarding contracts within 40 days after they received Recovery Act funds. We reviewed six FSRM projects valued at \$2.4 million. Four of the FSRM projects, valued at \$1.4 million, were funded from the Air Force Family Housing Operations and Maintenance line item of appropriations and placed on existing contracts. Two FSRM projects, valued at \$969,086, were funded from the Air Force Operations and Maintenance line item of appropriations and were placed on new contracts. The 341<sup>st</sup> Comptroller-Contracting Squadron competitively awarded all six FSRM contracts to small businesses within 4 months of receiving the Recovery Act funds.

**Table 2. FSRM Recovery Act Projects Reviewed at Malmstrom AFB**

<b>Contract Number</b>	<b>Delivery Order</b>	<b>Project No.</b>	<b>Project Title</b>	<b>Award Date</b>	<b>Est. Amount</b>	<b>Award Amount</b>
FA4626-08-D-0002	0013	NZAS-06-1003C	Maintain Base Roads and Pavements	7/21/2009	\$614,000	\$439,696
FA4626-09-C-0011		NZAS-06-1001F	Repair High Temp Hot Water Service Lines	6/4/2009	\$1,023,000	\$529,390
FA4626-09-D-0002	0005	NZAS-06-4002B	Construct Family Housing Play Areas	5/19/2009	\$200,000	\$132,851
FA4626-09-D-0002	0006	NZAS-00-4021F	Replace/Install Fences – Housing	5/19/2009	\$700,000	\$699,525
FA4626-09-D-0002	0007	NZAS-06-4003B	Repair Walking Trails	5/20/2009	\$200,000	\$200,998
FA4626-09-D-0002	0009	NZAS-09-4002	Install Sump Pumps In Wet Mechanical Rooms	5/21/2009	\$510,000	\$386,004

**Table 3. Air Force Family Housing Construction Project Administered by the USACE–Seattle District**

<b>Contract Number</b>	<b>Project No.</b>	<b>Project Title</b>	<b>Award Date</b>	<b>Estimated Amount</b>	<b>Award Amount</b>
W912DW-09-C-0028	NZAS-03-4001C	Repair Structural Foundations In Minuteman Village (179 units)	9/16/2009	\$26,200,000	\$24,973,774

## Project Execution

Malmstrom AFB 341<sup>st</sup> Comptroller-Contracting Squadron and USACE contracting personnel properly solicited and awarded contracts for Recovery Act projects. Four of the six Malmstrom AFB contracted projects were awarded using Simplified Acquisition of Base Engineering Requirements (SABER) task orders for projects less than 100 percent designed. One project was awarded using an FY 2008 indefinite-delivery, indefinite-quantity (IDIQ) contract task order. One project (to repair high temperature

hot water service lines) was awarded using an FY 2009 contract (FA4626-09-C-0011) that was for 100 percent Architecture and Engineering (A&E) design projects.

Malmstrom AFB contracting personnel competitively solicited offers for the SABER contract FA4626-09-D-0002 and received four offers. The Source Selection Authority selected two offers that represented the best value for the Government. The two SABER contractors subsequently competed for each delivery order solicited on the SABER contract.

Malmstrom AFB contracting personnel solicited the IDIQ contract FA4626-08-D-0002 under full and open competition in FY 2008. The contractor was to furnish all labor, materials, and equipment required for the Pavement Requirements Contract at Malmstrom AFB. The contract duration was for a base year with 3 option years.

Malmstrom AFB installation and Corps of Engineers–Seattle personnel included required FAR clauses in awarded Recovery Act contracts as shown in Table 4:

**Table 4. Required Recovery Act FAR Clauses**

<b>Recovery Act Projects Reviewed<sup>1</sup></b>							
<b>FAR Clauses</b>	<b>06-4002B</b>	<b>09-4002</b>	<b>06-1003C</b>	<b>06-1001F</b>	<b>03-4001C<sup>2</sup></b>	<b>06-4003B</b>	<b>00-4021F</b>
<b>52.203-15</b>	Yes	Yes	Yes	Yes	Yes	Yes	Yes
<b>52.204-11</b>	Yes	Yes	Yes	Yes	Yes	Yes	Yes
<b>52.212-5</b>	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>52.214-26</b>	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>52.215-2</b>	Yes	Yes	Yes	Yes	Yes	Yes	Yes
<b>52.222-6</b>	Yes	Yes	Yes	Yes	Yes	Yes	Yes
<b>52.225-21</b>	Yes	Yes	Yes	Yes	N/A	Yes	Yes
<b>52.225-22</b>	Yes	Yes	Yes	Yes	N/A	Yes	Yes
<b>52.225-23</b>	N/A	N/A	N/A	N/A	Yes	N/A	N/A
<b>52.225-24</b>	N/A	N/A	N/A	N/A	Yes	N/A	N/A
<b>52.244-6</b>	N/A	N/A	Yes	Yes	Yes	N/A	N/A

<sup>1</sup> All Malmstrom AFB projects begin with the letters NZAS.

<sup>2</sup> MILCON project administered by the Army Corps of Engineers–Seattle District.

For the projects reviewed, Malmstrom AFB and USACE–Seattle personnel met the Recovery Act (or OMB) transparency goals by posting required information on the Federal Business Opportunities (FBO) Web site. For example, FBO postings were identified as a Recovery Act project in the project’s title, small business set-asides were correctly identified, as for information purposes only, and detailed project descriptions were included in FBO solicitation postings.

The 341<sup>st</sup> Comptroller-Contracting Squadron issued the six FSRM projects that we reviewed, and we determined that they met Recovery Act goals by fostering competition and promptly awarding contracts. Malmstrom AFB contracting personnel began awarding contract task orders for Recovery Act projects within 40 days of receipt of Recovery Act funds. The 341<sup>st</sup> Comptroller-Contracting Squadron awarded the last FSRM project that we selected to review within 4 months after receipt of funds. USACE awarded the MILCON project 30 days after it received Recovery Act funding. All seven of the Recovery Act projects we reviewed that were managed by Malmstrom AFB and the USACE–Seattle District were expeditiously and competitively awarded.

## **Tracking and Reporting**

We did not review the tracking and contractor reporting of the contracts because, at the time of our review, OMB’s recipient reporting requirements were not in effect. We will review recipient reporting of selected Air Force Recovery Act actions in future reports.

# **Appendix A. Scope and Methodology**

We conducted this audit from August 2009 through June 2010 in accordance with generally accepted government auditing standards. Generally accepted government auditing standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our conclusions based on our audit objectives.

## **Scope**

We selected seven Recovery Act projects at Malmstrom AFB.

To determine whether Malmstrom AFB and USACE–Seattle District personnel effectively administered Recovery Act requirements, we reviewed documentation dated from April 14, 2008, through September 16, 2009. We obtained an understanding of the management control structure by identifying regulatory criteria and discussing Recovery Act project requirements with contracting and civil engineering personnel. We conducted fieldwork from August 10 through August 14, 2009, at Malmstrom AFB, Montana, and from November 2 through November 6, 2009, at the USACE–Seattle District, Seattle, Washington.

- To determine whether personnel properly justified Recovery Act projects, we reviewed project documentation located at the 341<sup>st</sup> Civil Engineering Squadron, 341<sup>st</sup> Comptroller-Contracting Squadron and the Army Corps of Engineers–Seattle District.
- To determine whether reported information was properly reported to the public, we reviewed the FBO Web site to determine whether all required information (contractor’s name, award amount, contract number, and related data) was posted for the selected projects. Next, we reviewed the contract files to determine whether required documentation was maintained (contractor selection rationale and small business coordination).
- To determine whether personnel included all new FAR clauses in Recovery Act contracts, we reviewed contract files to determine whether all applicable clauses were included.
- To determine whether personnel met Recovery Act goals by fostering competition, awarding contracts expeditiously, and creating or retaining jobs, we reviewed project files for evidence of adequate competition and project award documentation.

## **Methodology**

Our overall audit objective was to evaluate DOD’s implementation of plans for the Recovery Act of 2009. To accomplish our objective, we audited the planning, funding, and execution of Recovery Act projects to determine whether efforts of the Military

Services and Defense agencies met the accountability and transparency requirements complied with Recovery Act requirements, OMB guidance, the FAR, and DOD implementing guidance. Specifically, we determined whether:

- the selected projects were adequately planned to ensure the appropriate use of Recovery Act funds (Planning);
- funds were awarded and distributed in a prompt, fair, and reasonable manner (Funding);
- contracts contained required Recovery Act FAR clauses (Project Execution);
- projects avoided unnecessary delays and cost overruns (Project Execution); and
- recipients' use of funds was transparent to the public and the benefits of the funds were clearly, accurately, and timely reported (Reporting).

Before selecting DOD Recovery Act projects for audit, the Quantitative Methods and Analysis Division of the DOD Office of Inspector General analyzed all DOD agency-funded projects, locations, and contracting oversight organizations to assess the risk of waste, fraud, and abuse associated with each. We selected most audit projects and locations using a modified Delphi technique, which allowed us to quantify the risk based on expert auditor judgment, and other quantitatively developed risk indicators. We selected 83 projects with the highest risk rankings; auditors chose some additional projects at the selected locations.

We did not use classical statistical sampling techniques that would permit generalizing results to the total population because there were too many potential variables with unknown parameters at the beginning of this analysis. The predictive analytic techniques employed provided a basis for logical coverage not only of Recovery Act dollars being expended, but also of types of projects and types of locations across the Military Services, Defense agencies, State National Guard units, and public works projects managed by USACE.

## **Use of Computer-Processed Data**

We used computer-processed data to complete this audit. Specifically, we used the notices on FBO, data reported from FPDS, Air Force Recovery Act Financial and Activity Report, and contract documentation from the Electronic Data Archive System posted from April 2008 through September 2009. We tested the accuracy of this data by comparing the project data reported on different systems for consistency and also by meeting with program officials responsible for reporting on the applicable Recovery Act requirements. Our audit was focused on the reporting of contract actions on specific Air Force projects. From these procedures, we concluded that the DOD data were sufficiently reliable for our purposes.

## **Use of Technical Assistance**

An engineer from the Technical Assessment Directorate, DOD Office of Inspector General, assisted in the audit. The engineer supported the team in evaluating the justification and need for Recovery Act projects selected for review.

## **Prior Audit Coverage**

The Government Accountability Office, the Department of Defense Inspector General, and the Military Departments have issued reports and memoranda discussing DOD projects funded by the Recovery Act. You can access unrestricted reports at <http://www.recovery.gov/accountability>.

## Appendix B. Recovery Act Criteria and Guidance

The following list includes the primary Recovery Act criteria and guidance (notes appear at the end of the list):

- U.S. House of Representatives Conference Committee Report 111-16, “Making Supplemental Appropriations for Job Preservation and Creation, Infrastructure Investment, Energy Efficiency and Science, Assistance to the Unemployed, and State and Local Fiscal Stabilization, for the Fiscal Year Ending September 30, 2009, and for Other Purposes,” February 12, 2009
- Public Law 111-5, “American Recovery and Reinvestment Act of 2009,” February 17, 2009
- OMB Memorandum M-09-10, “Initial Implementing Guidance for the American Recovery and Reinvestment Act of 2009,” February 18, 2009
- OMB Bulletin No. 09-02, “Budget Execution of the American Recovery and Reinvestment Act of 2009 Appropriations,” February 25, 2009
- White House Memorandum, “Government Contracting,” March 4, 2009
- White House Memorandum, “Ensuring Responsible Spending of Recovery Act Funds,” March 20, 2009
- OMB Memorandum M-09-15, “Updated Implementing Guidance for the American Recovery and Reinvestment Act of 2009,” April 3, 2009 <sup>1</sup>
- OMB Memorandum M-09-16, “Interim Guidance Regarding Communications With Registered Lobbyists About Recovery Act Funds,” April 7, 2009
- OMB Memorandum M-09-19, “Guidance on Data Submission under the Federal Funding Accountability and Transparency Act (FFATA),” June 1, 2009
- OMB Memorandum M-09-21, “Implementing Guidance for the Reports on Use of Funds Pursuant to the American Recovery and Reinvestment Act of 2009,” June 22, 2009 <sup>2</sup>
- OMB Memorandum M-09-24, “Updated Guidance Regarding Communications with Registered Lobbyists About Recovery Act Funds,” July 24, 2009
- OMB Memorandum M-09-30, “Improving Recovery Act Recipient Reporting,” September 11, 2009

- OMB Office of Federal Procurement Policy, “Interim Guidance on Reviewing Contractor Reports on the Use of Recovery Act Funds in Accordance with FAR Clause 52.204-11,” September 30, 2009<sup>2</sup>
- OMB Memorandum M-10-08, “Updated Guidance on the American Recovery and Reinvestment Act – Data Quality, Non-Reporting Recipients, Reporting of Job Estimates,” December 18, 2009<sup>2</sup>
- OMB Memorandum M-10-14, “Updated Guidance on the American Recovery and Reinvestment Act,” March 22, 2010<sup>2</sup>
- White House Memorandum, “Combating Noncompliance With Recovery Act Reporting Requirements,” April 6, 2010<sup>2</sup>
- OMB Memorandum M-10-17, “Holding Recipients Accountable for Reporting Compliance under the American Recovery and Reinvestment Act,” May 4, 2010<sup>2</sup>

#### End Notes

<sup>1</sup>Document provides Government-wide guidance for carrying out programs and activities enacted in the American Recovery and Reinvestment Act of 2009. The guidance states that the President’s commitment is to ensure that public funds are expended responsibly and in a transparent manner to further job creation, economic recovery, and other purposes of the Recovery Act.

<sup>2</sup> Document provides Government-wide guidance for carrying out the reporting requirements included in section 1512 of the Recovery Act. The reports will be submitted by recipients beginning in October 2009 and will contain detailed information on the projects and activities funded by the Recovery Act.



# Inspector General Department of Defense

